

Deadlines

If a payment date falls on a Saturday, Sunday or holiday, the due date is the following business day.

Business Personal Property

Report by May 1.

Pay by Oct. 5.*

Real Estate

First installment: Pay by July 28.

Second installment: Pay by Dec. 5.

Business, Professional and Occupational License

File and pay by March 1.

(or within 75 days for new businesses).

Tax Relief

File by April 1.

(Dec. 31 of the following year for hardship or first-time filers.)

Dog Licenses

Renew by Jan. 31.

* Vehicles new to the county **must be registered within 60 days**. For vehicles bought or moved to the county on or after July 1, payment is due Feb. 15 the following year. A local **motor vehicle license plate tax of \$100** is imposed annually on owners of motor vehicles in Fairfax County that do not properly display Virginia license plates.

Ways to Pay

- By credit card* or e-check at:
www.fairfaxcounty.gov/dta (property only).
- By credit card* at 888-272-9829, TTY 711.
- Real estate and personal property taxes can be paid at Bank of America, SunTrust and Wachovia bank branches in Fairfax County.
Bring your bill. Cash or checks only.

*A service fee is charged for credit card payments.

To anonymously report vehicles or businesses that may be evading county tax laws, go to
www.fairfaxcounty.gov/dta/taxevaders

To request this information in an alternate format, contact the Department of Tax Administration at 703-222-8234, TTY 703-222-7594.

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2011 Business Personal Property Tax Information



Fairfax County Department of Tax Administration (DTA)

www.fairfaxcounty.gov/dta
E-mail: dtappd@fairfaxcounty.gov

12000 Government Center Parkway
Suite 223

Fairfax, VA 22035

Phone: 703-222-8234

TTY: 703-222-7594

Fax: 703-324-3500

Hours

Monday - Friday, 8 a.m. to 4:30 p.m.

Counter open until 6:30 p.m. on Thursdays.

November 2010

General Information

- The purpose of **Form 2TA** is to report the total purchase cost of all owned, leased or rented business property located in Fairfax County on Jan. 1. Title Section 58.1-3109(6) Code of Virginia requires taxpayers or their agents to furnish information relating to tangible personal property and requires such persons to furnish access to their books of accounts or other papers and records for the purpose of verifying information necessary to make a complete and accurate assessment.
- All owned assets **must be reported even if fully depreciated or expensed for accounting purposes.**
- Capitalized leases are treated as owned property and must be included in either Schedule 1 or 2, depending on the type of property. All other leased or rented property is reported in Schedule 3.
- Purchase cost is the full capitalized or expensed original cost, including sales tax, freight, setup and installation of all tangible personal property.
- Automobiles, trucks, vans, motorcycles, RVs, campers, boats, boat motors, airplanes and mobile homes **must be reported separately on a Personal Property Vehicle Registration form. Do not report them on this form.**
- Property reported on this form is not prorable. Property is taxed for the entire year even if sold or moved out of the county after Jan. 1.
- To avoid late filing penalty (10 percent), a completed filing must be postmarked or returned no later than May 1, 2011, to the Department of Tax Administration, 12000 Government Center Parkway, Suite 223, Fairfax, VA 22035, or fax to 703-324-3500.
- Do not include payment with your return. You will be billed later.

Completing Form 2TA

- Complete **Form 2TA** in its entirety. If information is preprinted, review for accuracy. Record any changes in “Disposed” or “Acquired” columns. **Do not alter the preprinted cost figures located in column 1 of Schedule 1 or 2 (cost of property as reported in 2010).**
- If there are changes to the preprinted cost figures due to disposals or transfers in/out, you must provide detailed documentation (including description, cost, purchase year and date of change) supporting these changes.
- **Schedule 1** – Report the total purchase cost of all tangible personal property (except computer and motor vehicles) located in Fairfax County on Jan. 1 of each year, including but not limited to furniture, equipment and tools used in any business or profession; machines and tools, trunk and feeder cables, and studio equipment of cable television businesses. **Medical equipment is generally reported on Schedule 1.**
- **Schedule 2** – Report the total purchase price of computer equipment (mainframe, mid-range, personal computers and computer peripherals, i.e., printer, plotters, external modems, etc.) located in Fairfax County on Jan. 1 of each year. **Only report operating software**, such as Windows, Unix or Linux. Do not report application software, such as Excel, Word, accounting, inventory or sales tracking software.
- **Schedule 3** – Report operating leases only. Code of Virginia Title 58.1-3518 requires lessees to report all tangible personal property leased from others. Also complete if the business is operated from leased premises by giving name and address of owner. Capitalized leases are to be reported on Schedule 1 or Schedule 2, depending on the type of property.

- Leasing firms (lessors) must file a return in their own name. To ensure proper assessment use Schedule 1 for furniture and fixtures and Schedule 2 for computer equipment.
- A **complete itemized list** detailing all the tangible property owned by your company as filed on this form must be furnished. The data should include a description of the asset, the original purchase cost and the year acquired. Leasing firms (lessors) should also include the name and address of the lessee. This information should be provided in a printed or electronic media format. Incomplete forms may be returned. Penalties may apply.

Important Information:

- Complete Schedules 1 & 2. NOTE: If this information is not provided as prescribed, the form will be considered incomplete and may be returned. If applicable, late filing penalties will be applied.
- As required in the Code of Virginia Title 58.1-3518, business tangible personal property tax returns shall include information as to the total of original cost by year of purchase. The cost should be the original capitalized cost or the cost that would have been capitalized if the expense deduction in lieu of depreciation was elected under Section 179 of the Internal Revenue Code.
- A late filing penalty will be assessed for each schedule if not filed or postmarked by May 1, 2011 (10 percent of assessed tax).